

1 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
2 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
3 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
4 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
5 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
6 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
7 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
8 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
9 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
10 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
11 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
12 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
13 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
14 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
15 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
16 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
17 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
18 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
19 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
20 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
21 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
22 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding  
23 section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112,  
24 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425  
25 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.

INSERT  
D

1 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11  
2 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)  
3 (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
4 ~~110-245, and P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,~~ "net  
5 income" means the federal regulated investment company taxable income, federal  
6 real estate mortgage investment conduit taxable income, federal real estate  
7 investment trust or financial asset securitization investment trust taxable income  
8 of the corporation, conduit, or trust as determined under the Internal Revenue Code  
9 as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.  
10 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
11 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
12 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
13 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
14 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
15 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
16 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
17 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
18 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
19 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
20 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
21 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
22 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e),  
23 and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,  
24 ~~sections 110 and 113 of P.L. 110-245, and sections 3081 and 3082 of P.L. 110-289, and~~  
25 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,

INSERT  
C

1 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
2 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
3 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
4 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
5 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
6 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
7 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
8 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
9 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
10 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
11 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
12 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
13 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
14 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
15 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
16 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
18 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
19 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
20 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
21 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding  
22 section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112,  
23 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425  
24 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.  
25 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11

1 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)  
2 (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
3 110-245, and P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, except  
4 that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be  
5 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as  
6 amended to December 31, 1980, shall continue to be depreciated under the Internal  
7 Revenue Code as amended to December 31, 1980, and except that the appropriate  
8 amount shall be added or subtracted to reflect differences between the depreciation  
9 or adjusted basis for federal income tax purposes and the depreciation or adjusted  
10 basis under this chapter of any property disposed of during the taxable year. The  
11 Internal Revenue Code as amended to December 31, 2007, excluding sections 103,  
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
13 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
14 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
15 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
16 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
17 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
18 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
19 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
20 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
21 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
22 207, 209, 503, and 513 of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104,  
23 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,  
24 417, and 425 of P.L. 109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
25 110-140, section 11 (b), (e), and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1)



**INSERT**

to (3) and (6) of P.L. 110-234, sections 110 and 113 of P.L. 110-245, and sections 3081 and 3082 of P.L. 110-289, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,

1       209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
2       excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
3       110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
4       110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
5       110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, ~~and~~ P.L.  
6       110-289, excluding sections 3081 and 3082 of P.L. 110-289. ~~It~~ applies for Wisconsin  
7       purposes at the same time as for federal purposes. Amendments to the Internal  
8       Revenue Code enacted after December 31, 2007, do not apply to this subdivision with  
9       respect to taxable years that begin after December 31, 2007.

10      **SECTION 33.** 71.34 (1g) (n) of the statutes is repealed.

11      **SECTION 34.** 71.34 (1g) (o) of the statutes is amended to read:

12      **71.34 (1g) (o)** "Internal Revenue Code" for tax-option corporations, for taxable  
13       years that begin after December 31, 1999, and before January 1, 2003, means the  
14       federal Internal Revenue Code as amended to December 31, 1999, excluding sections  
15       103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
16       13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)  
17       of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections  
18       162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
19       107-16, P.L. 107.22, P.L. 107.116, P.L. 107-134, P.L. 107-147, excluding sections 101,  
20       301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
21       107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
22       108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
23       excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
24       excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
25       108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,

↓  
INSERT  
D

1       1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
2       sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
3       (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
4       109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
5       and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as  
6       indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
7       100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
8       (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
9       101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
10      excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
11      103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
12      103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
13      excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
14      104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
15      105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
16      162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
17      107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
18      101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
19      107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
20      108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
21      excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
22      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
23      108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
24      1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
25      sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and

(q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
2 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.  
3 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
4 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
5 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
6 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
7 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections  
8 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
9 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
10 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,  
11 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,  
12 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e),  
13 and (g) of P.L. 110-172, apply for Wisconsin purposes at the same time as for federal  
14 purposes.

15 **SECTION 35.** 71.34 (1g) (p) of the statutes is amended to read:

16 71.34 (1g) (p) "Internal Revenue Code" for tax-option corporations, for taxable  
17 years that begin after December 31, 2002, and before January 1, 2004, means the  
18 federal Internal Revenue Code as amended to December 31, 2002, excluding sections  
19 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
20 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
21 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
22 431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by  
23 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
24 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
25 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,

1       316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
2       242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
3       P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
4       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
5       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
6       109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
7       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
8       110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly  
9       affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
10      P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
11      823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
12      101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
13      103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
14      sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
15      103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
16      1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
17      104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
18      106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
19      P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
20      107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
21      of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
22      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
23      109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
24      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
25      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,

1       337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58,  
2 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
3 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
4 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
5 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
6 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
7 section 11 (b), (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to  
8 pass-through of items to shareholders) is modified by substituting the tax under s.  
9 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies  
10 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
11 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this  
12 paragraph with respect to taxable years beginning after December 31, 2002, and  
13 before January 1, 2004, except that changes to the Internal Revenue Code made by  
14 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
15 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
16 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
17 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
18 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
19 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
20 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
21 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
22 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
23 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
24 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that  
25 indirectly affect the provisions applicable to this subchapter made by P.L. 108-27,

1       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
2       109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
3       108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
4       403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
5       337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58,  
6       excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
7       and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
8       relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
9       P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
10      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
11      section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same  
12      time as for federal purposes.

13           **SECTION 36.** 71.34 (1g) (q) of the statutes is amended to read:

14           **71.34 (1g) (q)** "Internal Revenue Code" for tax-option corporations, for taxable  
15      years that begin after December 31, 2003, and before January 1, 2005, means the  
16      federal Internal Revenue Code as amended to December 31, 2003, excluding sections  
17      103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
18      13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
19      104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
20      431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
21      202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and  
22      as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
23      308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
24      211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
25      108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,

1       1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding  
2       section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
3       relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
4       109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
5       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
6       110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly  
7       affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
8       P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
9       823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
10      101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
11      103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
12      sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
13      103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
14      1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
15      104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
16      106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
17      P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
18      107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
19      of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
20      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
21      109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
22      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
23      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
24      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
25      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,

1       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
2       109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
3       1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
4       109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
5       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
6       section 11 (b), (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to  
7       pass-through of items to shareholders) is modified by substituting the tax under s.  
8       71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies  
9       for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
10      federal Internal Revenue Code enacted after December 31, 2003, do not apply to this  
11      paragraph with respect to taxable years beginning after December 31, 2003, and  
12      before January 1, 2005, except that changes to the Internal Revenue Code made by  
13      P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,  
14      and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,  
15      336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
16      109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
17      1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
18      of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
19      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
20      and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28,  
21      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
22      excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect  
23      the provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L.  
24      108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
25      108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910

1 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
2 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
3 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
4 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
5 (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, P.L. 110-28,  
6 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
7 excluding section 11 (b), (e), and (g) of P.L. 110-172, excluding sections 811 and 844  
8 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal  
9 purposes.

10       **SECTION 37.** 71.34 (1g) (r) of the statutes is amended to read:

11       **71.34 (1g) (r)** "Internal Revenue Code" for tax-option corporations, for taxable  
12 years that begin after December 31, 2004, and before January 1, 2006, means the  
13 federal Internal Revenue Code as amended to December 31, 2004, excluding sections  
14 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
15 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
16 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
17 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
18 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
19 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336,  
20 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L.  
21 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
22 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
23 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
24 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
25 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.

1       109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
2       109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
3       209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
4       excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
5       excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected in the  
6       provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
7       excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
8       of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
9       101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
10      110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
11      13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
12      103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
13      (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
14      105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
15      106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
16      P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
17      107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
18      107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
19      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
20      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
21      excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
22      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
23      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
24      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
25      109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding

1 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
2 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
3 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
4 sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
5 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
6 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
7 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
8 except that section 1366 (f) (relating to pass-through of items to shareholders) is  
9 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and  
10 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time  
11 as for federal purposes. Amendments to the federal Internal Revenue Code enacted  
12 after December 31, 2004, do not apply to this paragraph with respect to taxable years  
13 beginning after December 31, 2004, and before January 1, 2006, except that changes  
14 to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections  
15 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
16 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
17 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
18 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
19 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
20 sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
21 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
22 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
23 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
24 and changes that indirectly affect the provisions applicable to this subchapter made  
25 by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324,

1       1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section  
2       301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
3       section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
4       P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
5       109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
6       109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
7       209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
8       excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
9       excluding section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at  
10      the same time as for federal purposes.

11           **SECTION 38.** 71.34 (1g) (s) of the statutes is amended to read:

12           71.34 (1g) (s) "Internal Revenue Code" for tax-option corporations, for taxable  
13      years that begin after December 31, 2005, and before January 1, 2007, means the  
14      federal Internal Revenue Code as amended to December 31, 2005, excluding sections  
15      103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
16      13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
17      104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
18      P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
19      sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
20      308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
21      422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
22      1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
23      P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates  
24      to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as  
25      amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.

1       109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
2       109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
3       123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
4       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
5       P.L. 110-142, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
6       and as indirectly affected in the provisions applicable to this subchapter by P.L.  
7       99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812  
8       (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.  
9       100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
10      102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
11      102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
12      13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
13      104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
14      104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
15      105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
16      excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
17      section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
18      excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
19      107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
20      108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
21      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
22      (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
23      422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
24      109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
25      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.

1       109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
2       sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
3       (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
4       209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
5       sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
6       109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
7       and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
8       of P.L. 110-28, P.L. 110-141, P.L. 110-142, and P.L. 110-172, excluding section 11 (b),  
9       (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to pass-through of  
10      items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes  
11      under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin  
12      purposes at the same time as for federal purposes. Amendments to the federal  
13      Internal Revenue Code enacted after December 31, 2005, do not apply to this  
14      paragraph with respect to taxable years beginning after December 31, 2005, and  
15      before January 1, 2007, except that changes to the Internal Revenue Code made by  
16      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
17      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
18      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
19      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
20      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
21      110-142, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and  
22      changes that indirectly affect the provisions applicable to this subchapter made by  
23      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
24      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
25      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,

1       209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
2       excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
3       110-142, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply  
4       for Wisconsin purposes at the same time as for federal purposes.

5       **SECTION 39.** 71.34 (1g) (t) of the statutes is amended to read:

6       **71.34 (1g) (t)** "Internal Revenue Code" for tax-option corporations, for taxable  
7 years that begin after December 31, 2006, and before January 1, 2008, means the  
8 federal Internal Revenue Code as amended to December 31, 2006, excluding sections  
9 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
10 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
11 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
12 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
13 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
14 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
15 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
16 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
17 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
18 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
19 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and  
20 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
21 305, 307, 401, 404, 417, and 425 of P.L. 109-432, and as amended by P.L. 110-28,  
22 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
23 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
24 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
25 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, and P.L.

*INSERT A ✓*

1       110-289, excluding sections 3081 and 3082 of P.L. 110-289, and as indirectly affected  
2       in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.  
3       100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823  
4       (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
5       101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
6       103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
7       sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
8       103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
9       1128 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
10      104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
11      106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
12      P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
13      107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
14      of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
15      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
16      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
17      excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
18      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
19      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
20      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
21      109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
22      section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
23      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
24      109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
25      109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.

1       109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
2       123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
3       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
4       P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
5       110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
6       110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, and P.L.  
7       110-289, excluding sections 3081 and 3082 of P.L. 110-289, except that section 1366  
8       (f) (relating to pass-through of items to shareholders) is modified by substituting the  
9       tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue  
10      Code applies for Wisconsin purposes at the same time as for federal purposes.  
11      Amendments to the federal Internal Revenue Code enacted after December 31, 2006,  
12      do not apply to this paragraph with respect to taxable years beginning after  
13      December 31, 2006, and before January 1, 2008, except that changes to the Internal  
14      Revenue Code made by P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113,  
15      116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
16      109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
17      P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),  
18      and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to  
19      (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
20      110-245, and P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and  
21      changes that indirectly affect the provisions applicable to this subchapter made by  
22      P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a),  
23      204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
24      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
25      110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.

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1       110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
2       110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, and P.L.  
3       110-289, excluding sections 3081 and 3082 of P.L. 110-289, apply for Wisconsin  
4       purposes at the same time as for federal purposes.

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5       **SECTION 40.** 71.34 (1g) (u) of the statutes is created to read:

6       71.34 (1g) (u) "Internal Revenue Code" for tax-option corporations, for taxable  
7       years that begin after December 31, 2007, means the federal Internal Revenue Code  
8       as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.  
9       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
10      sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
11      4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
12      431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
13      202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
14      (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
15      of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
16      1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
17      of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
18      (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
19      109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
20      120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
21      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e),  
22      and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,  
23      sections 110 and 113 of P.L. 110-245, and sections 3081 and 3082 of P.L. 110-289, and  
24      as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
25      P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),

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1       821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
2       101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
3       excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
4       103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
5       103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
6       excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
7       104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
8       105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
9       162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
10      107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
11      101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
12      107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
13      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
14      108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
15      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
16      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
17      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
18      and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
19      109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
20      105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
21      P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and  
22      513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L.  
23      109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
24      123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
25      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,

1 P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
2 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
3 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, and P.L.  
4 110-289, excluding sections 3081 and 3082 of P.L. 110-289, except that section 1366  
5 (f) (relating to pass-through of items to shareholders) is modified by substituting the  
6 tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue  
7 Code applies for Wisconsin purposes at the same time as for federal purposes.  
8 Amendments to the federal Internal Revenue Code enacted after December 31, 2007,  
9 do not apply to this paragraph with respect to taxable years beginning after  
10 December 31, 2007.

11       **SECTION 41.** 71.42 (2) (m) of the statutes is repealed.

12       **SECTION 42.** 71.42 (2) (n) of the statutes is amended to read:

13       **71.42 (2) (n)** For taxable years that begin after December 31, 1999, and before

14 January 1, 2003, "Internal Revenue Code" means the federal Internal Revenue Code  
15 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
16 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
17 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
18 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
19 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,  
20 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of  
21 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
22 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
23 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
24 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
25 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,

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1       excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
2       and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
3       relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
4       P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
5       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
6       section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected by P.L. 99-514,  
7       P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
8       P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
9       102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
10      13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
11      104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
12      (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
13      105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
14      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
15      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
16      107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
17      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
18      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
19      P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
20      P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
21      910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
22      1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
23      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
24      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
25      811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and

1       8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
2       110-172, except that "Internal Revenue Code" does not include section 847 of the  
3       federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
4       purposes at the same time as for federal purposes. Amendments to the federal  
5       Internal Revenue Code enacted after December 31, 1999, do not apply to this  
6       paragraph with respect to taxable years beginning after December 31, 1999, and  
7       before January 1, 2003, except that changes to the Internal Revenue Code made by  
8       P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
9       107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
10      P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,  
11      P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
12      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
13      108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
14      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
15      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding  
16      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
17      of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
18      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
19      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
20      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
21      section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect the  
22      provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554,  
23      excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
24      section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
25      excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210,

1 P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
2 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.  
3 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
4 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
5 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
6 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,  
7 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
8 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844  
9 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.  
10 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply  
11 for Wisconsin purposes at the same time as for federal purposes.

12 **SECTION 43.** 71.42 (2) (o) of the statutes is amended to read:

13       **71.42 (2) (o)** For taxable years that begin after December 31, 2002, and before  
14 January 1, 2004, "Internal Revenue Code" means the federal Internal Revenue Code  
15 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
16 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
17 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
18 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
19 sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding  
20 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
21 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
22 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
23 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
24 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
25 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351

1 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
2 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
3 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
4 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
5 section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected by P.L. 99-514,  
6 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
7 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
8 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
9 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
10 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
11 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
12 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
13 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
14 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
15 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
16 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
17 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
18 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
19 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
20 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
21 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
22 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
23 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
24 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
25 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and

1       8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
2       110-172, except that “Internal Revenue Code” does not include section 847 of the  
3       federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
4       purposes at the same time as for federal purposes. Amendments to the federal  
5       Internal Revenue Code enacted after December 31, 2002, do not apply to this  
6       paragraph with respect to taxable years beginning after December 31, 2002, and  
7       before January 1, 2004, except that changes to the Internal Revenue Code made by  
8       P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
9       excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
10      108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
11      316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
12      242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
13      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
15      (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
16      109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
17      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
18      110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that  
19      indirectly affect the provisions applicable to this subchapter made by P.L. 108-27,  
20      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
21      109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
22      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
23      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
24      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58,  
25      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,

1 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
2 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
3 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
4 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
5 section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same  
6 time as for federal purposes.

7 **SECTION 44.** 71.42 (2) (p) of the statutes is amended to read:

8       **71.42 (2) (p)** For taxable years that begin after December 31, 2003, and before  
9 January 1, 2005, "Internal Revenue Code" means the federal Internal Revenue Code  
10 as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
11 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
12 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
13 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,  
14 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,  
15 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.  
16 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
17 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
18 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
19 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
20 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
21 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
22 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
23 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
24 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
25 section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected by P.L. 99-514,

1 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
2 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
3 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
4 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
5 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
6 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
7 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
8 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
9 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
10 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
11 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
12 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
13 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
14 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
15 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
16 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
17 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
18 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
19 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
20 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811  
21 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
22 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
23 except that "Internal Revenue Code" does not include section 847 of the federal  
24 Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes  
25 at the same time as for federal purposes. Amendments to the federal Internal

Revenue Code enacted after December 31, 2003, do not apply to this paragraph with respect to taxable years beginning after December 31, 2003, and before January 1, 2005, except that changes to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 45.** 71.42 (2) (q) of the statutes is amended to read:

1           **71.42 (2) (q)** For taxable years that begin after December 31, 2004, and before  
2 January 1, 2006, "Internal Revenue Code" means the federal Internal Revenue Code  
3 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
4 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
5 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
6 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
7 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
8 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
9 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
10 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections  
11 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
12 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
13 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
14 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
15 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
16 sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
17 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
18 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
19 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
20 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
21 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding  
22 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
23 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
24 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding  
25 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191,

1 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277,  
2 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
3 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
4 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
5 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
6 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L.  
7 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.  
8 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
9 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
10 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
11 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
12 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
13 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
14 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
15 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
16 excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101,  
17 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401,  
18 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233,  
19 and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
20 110-172, except that "Internal Revenue Code" does not include section 847 of the  
21 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
22 purposes at the same time as for federal purposes. Amendments to the federal  
23 Internal Revenue Code enacted after December 31, 2004, do not apply to this  
24 paragraph with respect to taxable years beginning after December 31, 2004, and  
25 before January 1, 2006, except that changes to the Internal Revenue Code made by

1 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
2 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
3 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
4 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
5 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
6 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
7 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
8 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
9 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
10 excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect  
11 the provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58,  
12 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
13 and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
14 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
15 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding  
16 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
17 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding  
18 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
19 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections  
20 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b),  
21 (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same time as for  
22 federal purposes.

23       **SECTION 46.** 71.42 (2) (r) of the statutes is amended to read:

24       **71.42 (2) (r)** For taxable years that begin after December 31, 2005, and before  
25 January 1, 2007, "Internal Revenue Code" means the federal Internal Revenue Code

1 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.  
2 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
3 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
4 and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
5 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
6 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
7 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
8 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
9 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
10 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
11 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,  
12 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
13 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
14 excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
15 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
16 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and  
17 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly  
18 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
19 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
20 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
21 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
22 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
23 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
24 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
25 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,

1 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
2 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
3 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
4 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
5 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
6 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
7 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
8 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
9 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
10 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
11 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
12 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
13 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
14 109-222, P.L. 109-227, and P.L. 109-280, P.L. 109-432, excluding sections 101, 104,  
15 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,  
16 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
17 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and P.L. 110-172, excluding section  
18 11 (b), (e), and (g) of P.L. 110-172, excluding sections 811 and 844 of P.L. 109-280,  
19 except that "Internal Revenue Code" does not include section 847 of the federal  
20 Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes  
21 at the same time as for federal purposes. Amendments to the federal Internal  
22 Revenue Code enacted after December 31, 2005, do not apply to this paragraph with  
23 respect to taxable years beginning after December 31, 2005, and before January 1,  
24 2007, except that changes to the Internal Revenue Code made by P.L. 109-222,  
25 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and

1 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
2 excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
3 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
4 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and  
5 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that  
6 indirectly affect the provisions applicable to this subchapter made by P.L. 109-222,  
7 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
8 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
9 excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
10 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
11 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and  
12 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin  
13 purposes at the same time as for federal purposes.

14 **SECTION 47.** 71.42 (2) (s) of the statutes is amended to read:

15 **71.42 (2) (s)** For taxable years that begin after December 31, 2006, and before  
16 January 1, 2008, “Internal Revenue Code” means the federal Internal Revenue Code  
17 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.  
18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
19 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
20 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
21 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
22 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
23 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
24 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
25 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301

1 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
2 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
3 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104, 108, 109,  
4 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and  
5 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections 8212, 8221,  
6 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
7 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding  
8 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding  
9 sections 110 and 113 of P.L. 110-245, and P.L. 110-289, excluding sections 3081 and  
10 3082 of P.L. 110-289, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.  
11 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
12 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
13 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
14 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
15 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
16 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
17 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
19 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
20 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
21 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
22 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
23 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
24 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
25 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.

1       109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
2       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
3       109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
4       sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
5       (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
6       209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
7       sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
8       109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
9       and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
10      of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding  
11      section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and  
12      15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and  
13      113 of P.L. 110-245, and P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
14      110-289, except that "Internal Revenue Code" does not include section 847 of the  
15      federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
16      purposes at the same time as for federal purposes. Amendments to the federal  
17      Internal Revenue Code enacted after December 31, 2006, do not apply to this  
18      paragraph with respect to taxable years beginning after December 31, 2006, and  
19      before January 1, 2008, except that changes to the Internal Revenue Code made by  
20      P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a),  
21      204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
22      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
23      110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
24      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
25      110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, and P.L.

✓  
INSERT  
A

*INSERT A*

1       110-289, excluding sections 3081 and 3082 of P.L. 110-289, and changes that  
2       indirectly affect the provisions applicable to this subchapter made by P.L. 109-432,  
3       excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
4       303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
5       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L.  
6       110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L.  
7       110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L.  
8       110-245, excluding sections 110 and 113 of P.L. 110-245, and P.L. 110-289, excluding  
9       sections 3081 and 3082 of P.L. 110-289, apply for Wisconsin purposes at the same  
10      time as for federal purposes.

*INSERT  
A***SECTION 48.** 71.42 (2) (t) of the statutes is created to read:

11.42 (2) (t) For taxable years that begin after December 31, 2007, "Internal  
Revenue Code" means the federal Internal Revenue Code as amended to  
December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
(j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,

1       120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
2       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e),  
3       and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,  
4       sections 110 and 113 of P.L. 110-245, and sections 3081 and 3082 of P.L. 110-289, and  
5       as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
6       101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
7       103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
8       sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
9       103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
10      1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
11      104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
12      106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
13      P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
14      107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
15      of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
16      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
17      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
18      excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
19      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
20      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
21      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
22      109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
23      section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
24      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
25      109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.

INSERT C

1 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.  
2 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
3 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
4 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
5 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
6 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)(1) to (3) and (6) of P.L.  
7 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, and P.L.  
8 110-289, excluding sections 3081 and 3082 of P.L. 110-289, except that "Internal  
9 Revenue Code" does not include section 847 of the federal Internal Revenue Code.  
10 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
11 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
12 December 31, 2007, do not apply to this paragraph with respect to taxable years  
13 beginning after December 31, 2007.

## **SECTION 9143. Nonstatutory provisions; Revenue.**

19 (END)

**2009-2010 DRAFTING INSERT**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-1211/?ins

JK:.....

**Insert A**

1      **(Note)** and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of  
2                division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505,  
3                702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)  
4                (6), 707, 708, 710, and 711 of division C of P.L. 110-343, ✓

**Insert B**

5      **(Note)** and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of  
6                division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505,  
7                702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)  
8                (6), 707, 708, 710, and 711 of division C of P.L. 110-343

**Insert C**

9      **(Note)** sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and  
10        sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as  
11        it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,  
12        and 711 of division C of P.L. 110-343, ✓

**Insert D**

13     **(Note)**, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of  
14        division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505,  
15        702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)  
16        (6), 707, 708, 710, and 711 of division C of P.L. 110-343 ✓

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## 2009-11 LRB Draft Review

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**Date:** January 14, 2009

**LRB Number:** 1211/P1

**Reviewed by:** Marcy Stock, Axel F. Candelaria

**Brief Description of LRB Draft:**

This legislation updates the references to the Internal Revenue Code for Wisconsin taxation purposes.

**Comments on Draft:**

See comments below.

**Changes Needed & Why:**

- **Page 18, line 25 and page 19, lines 1 and 2 – Delete “P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123(a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 404, 417, and 425 of P.L. 109-432,”** (P.L. 109-432 was enacted in 2006 and should not be included with amendments enacted after December 31, 2006.).
- **Page 39, lines 12 – 14 - Delete “P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123(a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 404, 417, and 425 of P.L. 109-432,”** (P.L. 109-432 was enacted in 2006 and should not be included with amendments enacted after December 31, 2006.).
- **Page 59 – Delete likewise.**
- **Page 102 to 103 – Delete likewise.**
- **Page 128 – Delete likewise.**
- **Page 148 – Delete likewise.**
- **Page 19 – Delete all of line 12 and line 13 through “P. L. 109-432,”** (P.L. 109-432 was enacted in 2006 and should not be included with the changes that indirectly affect provisions enacted after December 31, 2006.)
- **Page 39 – Delete all of line 24 and line 25 through “P. L. 109-432,”** (P.L. 109-432 was enacted in 2006 and should not be included with the

changes that indirectly affect provisions enacted after December 31, 2006.).

- Page 59-60 – Delete likewise.
- Page 103 – Delete likewise.
- Page 128 – Delete likewise.
- Page 148 – Delete likewise.
- **Page 20, line 18** – After “and (g) of P.L. 110-172” insert “and as amended by P.L. 110-234, excluding” (P.L. 110-234 was enacted in 2008. Because this section applies to the IRC as amended to December 31, 2007, the “as amended” phrase is needed instead of only listing the exceptions.).
- **Page 41, line 4** – After “and (g) of P.L. 110-172” insert “and as amended by P.L. 110-234, excluding” (P.L. 110-234 was enacted in 2008. Because this section applies to the IRC as amended to December 31, 2007, the “as amended” phrase is needed instead of only listing the exceptions.).
- Page 61 – Insert likewise.
- Page 104 – Insert likewise.
- Page 129 – Insert likewise.
- Page 150 – Insert likewise.
- **Page 20, line 19** – At the beginning of line 19 insert “P. L. 110-245, excluding” (See line 18 for explanation).
- Page 41, line 5 - At the beginning of line 5 insert “P. L. 110-245, excluding” (See line 18 for explanation).
- Page 61 – Insert likewise.
- Page 104 – Insert likewise.
- Page 130 – Insert likewise.
- Page 150 – Insert likewise.
- **Page 20, line 19** – After “sections 110 and 113 of P.L. 110-245,” insert “P.L. 110-289, excluding” (See line 18 for explanation).

- Page 41, line 5 – After “section 110 and 113 of P.L. 110-245,” insert “P.L. 110-289, excluding” (See line 18 for explanation).
- Page 61 – Insert likewise.
- Page 104 – Insert likewise.
- Page 130 – Insert likewise.
- Page 150 – Insert likewise.
- **Page 20, line 19** – After “and 3082 of P.L. 110-289,” insert “P.L. 110-343, excluding” (See line 18 for reason.).
- Page 41, line 5 – After “and 3082 of P.L. 110-289,” insert “P.L. 110-343, excluding” (See line 18 for explanation).
- Page 61 – Insert likewise.
- Page 104 - Insert likewise.
- Page 130 – Insert likewise.
- Page 150 – Insert likewise.
- **Page 20, line 21** – After “203,” insert “as it relates to taxable years beginning in 2008,” (The exclusion of sec. 203 of P.L. 110-343 should only apply for taxable years beginning in 2008. We do not want the exclusion for taxable years beginning in 2009.).
- Page 41, line 7 – After “203,” insert “as it relates to taxable years beginning in 2008,” (The exclusion of sec. 203 of P.L. 110-343 should only apply for taxable years beginning in 2008. We do not want the exclusion for taxable years beginning in 2009.).
- Page 61 – Insert likewise.
- Page 104 – Insert likewise.
- Page 130 – Insert likewise.
- Page 150 – Insert likewise.
- **Page 21, line 24** – After “P.L. 110-166,” insert “and”.

- Page 42, line 11 – After “P.L. 110-166,” insert “and”.
- Page 62 – Insert likewise.
- Page 105 – Insert likewise.
- Page 131 – Insert likewise.
- Page 151 – Insert likewise.
- **Page 21, line 25** – After “110-172” insert a period instead of a comma. The rest of line 25 and lines 1 through 6 of page 22 through “C of P.L. 110-343” should be deleted here and moved as **indicated below**. (The text needs to be moved as it relates to laws enacted in 2008.)
- Page 42, line 12 – After “110-172” insert a period instead of a comma. The rest of line 12 and lines 13 through 18 through “C of P.L. 110-343.” of page 42 should be deleted here and moved as **indicated below**. (The text needs to be moved as it relates to laws enacted in 2008.)
- Page 62 – Insert likewise on line 12, and delete and move balance of line 12 and lines 13 through 18 likewise as instructed above.
- Page 105 – Insert likewise on line 21, and delete and move balance of lines 21, lines 22 through 25 on pages 105, and lines 1 through 2 on page 106 likewise as previously instructed.
- Page 131 – Insert likewise on line 8, and delete and move balance of line 8, lines 9 through 14 likewise as previously instructed.
- Page 151 – Insert likewise on line 7, and delete and move balance of line 7, line 8 through 13 likewise as previously instructed.

This is the **indicated below** instruction:

- **Page 22, line 9** – This line should read

to taxable years beginning after December 31, 2007, except that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and changes that indirectly affect the provisions

applicable to this subchapter made by P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, apply for Wisconsin purposes at the same time as for federal purposes.

- **Page 42, line 21 – This line should read**

paragraph with respect to taxable years beginning after December 31, 2007, except that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, apply for Wisconsin purposes at the same time as for federal purposes.

- **Page 62, line 21 – This line should read**

taxable years beginning after December 31, 2007, except that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, apply for Wisconsin purposes at the same time as for federal purposes.

- **Page 110, line 21** – This line should read

{Take all references in proposed s. 71.26(2)(b)21. to acts enacted in 2008, except Public Law 110-185, and move to the end as previously instructed in the legislative proposal and as instructed this Draft Review.}

- **Page 131, line 19** – This line should read

{Take all references in proposed s. 71.26(2)(b)21. to acts enacted in 2008, except Public Law 110-185, and move to the end as previously instructed in the legislative proposal and as instructed this Draft Review.}

- **Page 151, line 18** – This line should read

{Take all references in proposed s. 71.26(2)(b)21. to acts enacted in 2008, except Public Law 110-185, and move to the end as previously instructed in the legislative proposal and as instructed this Draft Review.}

H:LRB draft review